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December 27, 2005

VIA ELECTRONIC FILING

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W., Room 700
Washington, DC 20423-0001

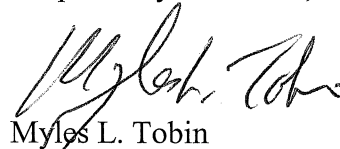
Re: **Finance Docket No. 34789**
Dakota Minnesota & Eastern Railroad Corporation –
Trackage Rights Exemption – BNSF Railway Company

Dear Secretary Williams:

On November 29, 2005, the Dakota, Minnesota & Eastern Railroad Corporation ("DME") filed in the above-captioned proceeding a verified notice of exemption pursuant to 49 C.F.R. § 1180.2(d)(7) to expand certain trackage rights over rail lines in the state of South Dakota. Notice of the proposed transaction was served and published in the *Federal Register* on December 19, 2005. A petition to stay the proposed transaction was denied by decision served December 5, 2005, and DME's exemption became effective on December 6, 2005.

DME hereby advises the Board that it consummated the proposed transaction on December 27, 2005.

Respectfully submitted,



Myles L. Tobin
Attorney for Dakota, Minnesota & Eastern
Railroad Corporation

MLT: arw
Enclosures.
cc: Adrian L. Steel, Jr., Esq.